



21502V049

Print Using Blue or Black Ink Only

Form fields for first name, MI, last name, and Social Security Number for both the taxpayer and spouse.

* Qualifying Organizations are nonprofit volunteer fire companies and other organizations qualified under Section 170 of the Internal Revenue Code, whose principal purpose or function is to provide medical, health or nutritional care.

- 1. Total mileage incurred in providing qualifying services.
2. Multiply line 1 by 56¢ (.560) and enter that amount here
3. Reimbursement received for mileage on line 1
4. Amount included as an itemized deduction on your Maryland return
5. Total Maryland deductions from mileage allowance
6. Modifications for charitable vehicle expenses

INSTRUCTIONS

COMPUTATION OF SUBTRACTION

You may subtract from federal adjusted gross income unreimbursed automobile travel expenses incurred in connection with service as a volunteer for a nonprofit volunteer fire company or other qualified organization.

You may subtract the unreimbursed vehicle expense incurred while providing assistance, other than providing transportation, to handicapped individuals, as defined in Section 190 of the Internal Revenue Code, who are enrolled as students in Maryland community colleges.

The charitable expense modification is 56 cents per mile to the extent this amount is unreimbursed.

The amount must be reduced by any reimbursement received for the charitable travel. The amount also must be reduced by any portion which is claimed as an itemized deduction on your Maryland income tax return for charitable vehicle expenses.

Total Mileage on line 1 of Form 502V should include the mileage traveled from home, performing the service and returning home. You should maintain the appropriate documentation.

For more information, visit www.marylandtaxes.gov or email your question to TAXHELP@marylandtaxes.gov. You may also call 1-800-638-2937 or from Central Maryland 410-260-7980.